

State of South Dakota

EIGHTY-FOURTH SESSION LEGISLATIVE ASSEMBLY, 2009

903Q0752

HOUSE BILL NO. 1255

Introduced by: Representatives Juhnke, Brunner, Burg, Dennert, Frerichs, Olson (Betty), Olson (Ryan), Putnam, Rausch, Rounds, Schrempp, Tidemann, Turbiville, and Vanneman and Senators Ahlers, Bartling, Bradford, Hansen (Tom), Hanson (Gary), Maher, and Rhoden

1 FOR AN ACT ENTITLED, An Act to revise the telecommunications gross receipts tax.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-33-21 be amended to read as follows:

4 10-33-21. All persons, corporations, ~~cooperatives~~, and associations engaged in furnishing
5 and providing telephone and exchange service comprising rental and toll service by means of
6 wired circuits and otherwise and whose annual gross receipts are less than fifty million dollars
7 shall be taxed on the basis of gross receipts at the rate of four percent. All cooperatives engaged
8 in furnishing and providing telephone and exchange service comprising rental and toll service
9 by means of wired circuits and otherwise shall be taxed on the basis of gross receipts at the rate
10 of four percent.

11 However, no telephone company operating in this state may be taxed less than an amount
12 equal to fifty cents per year per telephone serviced. ~~Further, each telephone company that was~~
13 ~~taxed in the five percent tax category for the calendar year 2001 shall pay an amount of tax to~~
14 ~~each school district of not less than the tax received by such school district in 2002 for the years~~



1 ~~2003 and 2004.~~